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Montana
Office of Public Instruction
Denise Juneau, State Superintendent

School Finance



MAEFAIRS OPEN FOR FALL STUDENT COUNT FOR ANB

The MAEFAIRS web application is open for Fall Student Count for ANB importing from AIM. The official fall count day is Monday, October 7, 2013. MAEFAIRS Student Count for ANB must be submitted no later than October 18, 2013.

The following resources are located on the OPI website:

- ANB Memo: [CLICK HERE](#)
- Reporting Instructions: [CLICK HERE](#)
- Step-by-Step Student Count for ANB Instructions: [CLICK HERE](#)

Extenuating circumstances for students who will be gone 10 days prior to the count date, but which would support a variance should be submitted to the OPI prior to the official enrollment count date for consideration of inclusion of the student in the enrollment count for ANB purposes beyond the 10th day of absence.

Questions:

- For MAEFAIRS questions, or to correct data once it has been submitted, please contact Nica Meralo at (406) 444-4401 or nmerala@mt.gov.
- For AIM questions, including how to correct student information in order to be included in the MAEFAIRS Student Count for ANB, please contact the AIM Helpdesk at 1-877-424-6681, or locally at (406) 444-3800 or opiainhelp@mt.gov.

REPORTING AMERICAN INDIAN STUDENTS

Students identified as American Indian in the AIM system at the time the data is imported into the MAEFAIRS fall count will generate funding for the Student

Achievement Gap (SAG) payment in the ensuing year.

School district business managers/clerks should verify that the *Students Imported From AIM In SAG Report* located in the MAEFAIRS system accurately reports the number of American Indian students enrolled in the district. If the report is not correct, please contact Nica Meralo at (406) 444-4401 or nmerala@mt.gov to make the necessary changes.

Pursuant to ARM 10.21.205, changes to this designation will not be accepted after December 31.

FY2013-2014 EXCESS RETIREMENT FUND OPERATING RESERVES

House Bill 377 (HB 377), approved in the 2013 legislative session, contains a provision requiring school districts to remit excess operating reserves to the Teachers' Retirement System (TRS). Excess operating reserves is defined as the greater of: a) The amount earmarked as an operating reserve on the adopted retirement fund budget for fiscal year 2013 minus 20% of the adopted retirement fund budget for fiscal year 2013; or b) The retirement fund balance for fiscal year 2013 minus the allowable retirement fund operating reserve for fiscal year 2014.

The Office of Public Instruction (OPI) has posted a report, listing the amount payable to TRS by school district. To access this report, please click on the following link: [FY2013-2014 Excess Retirement Fund Operating Reserves](#)

The expenditure code for these payments to TRS is X14.1XX.1XXX.810.

TRS will be sending invoices to districts that must remit a payment. Payments should indicate that they are for HB 377 Reserve Payment and remitted to:

**Teachers' Retirement System
P.O. Box 200139
Helena MT 59620-0139**

**TRS Contact: Chad Goodman, (406) 444-3679 or chadgoodman@mt.gov
OPI Contact: Dennis Clague, (406) 444-1960 or dclague@mt.gov**

MONTANA CONFERENCE OF EDUCATION LEADERSHIP (MCEL)

The 2013 Montana Conference of Education Leadership (MCEL) will be held in Billings on October 16th – 18th at the Holiday Inn Grand, 5500 Midland Road, Billings, MT and the Billings Hotel and Convention Center, 1223 Muldowney Lane, Billings, MT. An agenda, session descriptions, on-line registration and

hotel information is located on the MCEL website at: www.mcel.org

FY 2013 A-133 AUDIT COMPLIANCE SUPPLEMENT

The FY 2013 A-133 Audit Compliance Supplement has been released. The document can be accessed at the following link: [CLICK HERE](#)

CHANGES TO FY2012-13 TRUSTEES FINANCIAL SUMMARY

If you find a material coding error on your FY2012-13 Trustees Financial Summary (TFS), you may submit a revision to Steve Hamel in the School Finance Division. As provided in 10.10.504(6), Administrative Rules of Montana, changes to the FY2011-12 Trustees Financial Summary are limited to:

- Coding revisions between revenue and expenditure line items provided no change occurs in the fund balance of the budgeted funds, and...
- Revisions in the balance sheet accounts provided no change occurs in the fund balance of the budgeted funds.

The Office of Public Instruction cannot process TFS changes that affect the fund balance in a budgeted fund because fund balance is carried forward to the FY2013-14 budget, and a change in fund balance may impact the number of mills already levied in the fund.

Revisions should be submitted to Steve Hamel by following these procedures:

1. Photocopy the original page of the Trustees Financial summary with amounts to be revised crossed out and the correct amount written above or beside it.
2. When sending balance sheet account revisions, please also send any expenditure and revenue line item changes that correlate with such changes. The fund balance on the balance sheet should equal the ending fund balance shown on the statement of revenues, expenditures and changes in fund balance report after the revisions are made.
3. Change any sub-totals and totals that will be affected.
4. Sign, or initial, and date any sheets you may be sending.
5. Fax the revisions to Steve at (406) 444-0509 or mail them to P.O. Box 202501, Helena MT 59620-2501. Please submit the revisions by December 10, 2013 so that questions or problems related to processing the changes can be addressed before school districts are closed for the holiday break.

Note that immaterial line item coding changes that affect fund balance in the budgeted funds for FY2012-13 must be reported as a prior period adjustment on

the Trustees Financial Summary for the current year (FY2013-14). The district may need to adopt a budget amendment for the current year to record a prior period expenditure adjustment in a budgeted fund.

OPI contact: Steve Hamel at (406) 444-0783 or shamel@mt.gov

PUPIL TRANSPORTATION

Bus Routes (TR-1's)

By November 1, a district must send the county superintendent one copy of the TR-1 for each bus route and submit a TR-1 for each bus route electronically to the Superintendent of Public Instruction. Each TR-1 must be signed by the board chair and county superintendent.

By November 10, the county superintendent must electronically mark each TR-1 submitted by the district as "Received". If county superintendents do not electronically mark TR-1's as "Received" this will prohibit districts from submitting their Bus Route Claims (TR-6's).

OPI Contact: Donell Rosenthal at (406) 444-3024 or email drosenthal@mt.gov

IMPACT AID PAYMENTS 2014

Impact Aid payments for FY 2014 are not expected to be released prior to December 2013. A number of districts may not receive their first payment until January. The percentage of LOT for the first payment is projected at 65%, though no official determination has yet been made. The decrease in LOT percentage is due to the current budget situation in Congress. At this time no federal budget has been approved and no continuing resolution has been authorized. Final LOT percentages for FY 2014 are expected to be lower than FY 2013 amounts. There is no timeline at this point for the release of additional payments. If this will present a budget hardship for your district, please contact Nicole Thuotte at (406) 444-4524 or nthuotte@mt.gov.

TUITION/ATTENDANCE AGREEMENTS

All out-of-district students must have a fully completed attendance agreement on file with the District of Choice/Attendance. Students without signed attendance agreements are not considered "enrolled" in the district and are not eligible to be counted for ANB. To be eligible for ANB, the FP-14 form must be initiated and signed by the proper agent (the parent/guardian or District of Residence – Section I) and signed by BOTH the board chair of District of Choice/Attendance *and* the

District of Residence (Section IV).

If the District of Choice charges tuition, the approval of the District of Residence is required. If no tuition is charged, the District of Residence simply acknowledges the agreement. Again, the tuition agreement is not valid without the signatures of both the District of Choice/Attendance and the District of Residence.

OPI Contact: Nicole Thuotte at (406) 444-4524 or nthuotte@mt.gov

RESOURCES AVAILABLE ON IRS WEBSITE

The Internal Revenue Service (IRS) has a section of information resources for federal, state and local government employers. Click on this link: [CLICK HERE](#) and check out their newsletter, fact sheets and FAQs on various topics of interest.

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USEFUL LINKS

State Entitlement Payments to Schools: [CLICK HERE](#)

School Accounting: [CLICK HERE](#)

Forms and Publications & Tuition: [CLICK HERE](#)

Pupil Transportation: [CLICK HERE](#)

Student Count for ANB: [CLICK HERE](#)

Audit Information: [CLICK HERE](#)

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